

THE COMMONWEALTH OF MASSACHUSETTS

NAME OF CITY OR TOWN

20

**APPLICATION FOR STATUTORY EXEMPTION**

**LITERARY - BENEVOLENT - CHARITABLE - SCIENTIFIC OR TEMPERANCE**

**To the Board of Assessors:**

NAME OF APPLICANT .....

POST OFFICE ADDRESS .....

Application for abatement is hereby made to put into effect the statutory- exemption authorized by General Laws, Chapter

59, Section 5, Clause 3 from a 20 ..... TAX.  
Real Estate - Personal Property

Location of Property .....  
Number Street City or Town Ward

**STATEMENT OF FACTS**

State in detail your claims as applicant, setting forth ALL THE FACTS relating thereto.

Has a return for the current year been filed on an "A B C" Form with the Board of Assessors?.....  
Yes or No

Is the applicant a  
Massachusetts corporation? .....Incorporated . ..... Under.....  
Yes or No Date Cite Chapter of General Laws or Special Act

What are the purposes of the corporation as specified in its charter • .....  
.....

Is the corporation the owner of record of the real estate for which exemption is claimed? .....  
Yes or No

When was the real estate acquired? .....  
Date

Was it acquired for the purpose of removal thereto? .....  
Yes or No

Does the corporation occupy or use the whole of the real estate for which exemption is claimed?  
If not, what proportion of the real estate is occupied or used by others?.....

What part of the real estate, if any, is unoccupied or not in use? .....  
State the circumstances fully .....

For what purpose is the real estate occupied or used (a) by the corporation?  
(b) by other occupants?

---

State the extent to which the property is let for hire, both as to the proportion of space and the length of time during the year

What is the total amount of the revenue derived by the corporation from the property?\_\_\_\_\_

What is the total amount of the revenue derived by the corporation from the use of the property for purposes other than those specified in its charter? \$ \_\_\_\_\_

Is any of the income or profits divided among the shareholders or members?\_\_\_\_\_

Yes or No

To what purpose is the income or profits used or appropriated by the corporation? \_\_\_\_\_

State any other facts which may bear on the right of this corporation to exemption of real estate or personal property

SUBSCRIBED THIS .....day of....., 20 UNDER PENALTIES OF PERJURY.

**SIGNED** \_\_\_\_\_

Legal Name of Corporation

**By** \_\_\_\_\_

Name of Officer or Representative

**THE FILING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF THE TAX**

\_\_\_\_\_  
Name of City or Town

\_\_\_\_\_  
Date Received

**FISCAL YEAR \_\_\_\_\_ RETURN OF PROPERTY HELD FOR CHARITABLE PURPOSES**  
**General Laws Chapter 59, § 5 Clauses 3(b), 5, 5A, 5B and 5C and Chapter 59, § 29**

PERSONAL PROPERTY SCHEDULES NOT OPEN TO PUBLIC INSPECTION  
(See General Laws Chapter 59, § 32)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Return to: Board of Assessors**  
Must be filed by March 1 unless an  
extension is granted by the board of assessors

**INSTRUCTIONS: COMPLETE BOTH SIDES OF RETURN. Please print or type.**

**A. GENERAL INFORMATION.**

**WHO MUST FILE.** This property return (State Tax Form 3ABC) must be filed each year by all charitable, benevolent, educational, literary, temperance or scientific organizations and trusts owning real or personal property on January 1 in order to receive a local tax exemption on that property under G.L. c. 59, § 5 Clause 3 for the fiscal year that begins the next July 1. Veteran organizations seeking exemption of real or personal property under G.L. c. 59, § 5 Clauses 5, 5A, 5B or 5C must also file this return.

**WHEN AND WHERE RETURNS MUST BE FILED.** A separate return must be filed on or before March 1 with the board of assessors of each city or town in which the organization owns real or personal property. A return is filed when received by the assessors.

**FILING EXTENSION.** The board of assessors may extend the filing deadline if the organization makes a written request and can show a sufficient reason for not filing on time. The latest the filing deadline can be extended is the last day for applying for abatement of the tax for the fiscal year to which the filing relates.

**PENALTY FOR NOT FILING, FILING LATE OR FILING INCOMPLETE RETURN.** If the organization does not file a timely and complete return, it is not exempt from taxation for the year. **To be a complete, a true copy of the organization's most recent annual report to the Public Charities Division of the Office of the Attorney General (Form PC) must be attached unless the organization is a religious, fraternal or veteran organization not required to file Form PC.** These filing requirements cannot be waived by the assessors for any reason.

**USE OF AND ACCESS TO RETURN.** The information in the return is used by the board of assessors to determine the taxable or exempt status of the organization's property. The organization may also be required to provide the assessors with additional information to support its claim of exemption, including applications for the first year exempt status is claimed for (1) any property and (2) any real estate parcel not previously exempt. **Personal property information listed in Schedule C is not available to the public for inspection under the state public records law. It is available only to the assessors and the Massachusetts Department of Revenue for purposes of administering the tax laws.**

**B. IDENTIFICATION.** Complete this section fully.

Name of Organization: _____			Year established: _____	
Mailing Address: _____			Phone Number: (     ) _____	
No.	Street	City/Town	Zip Code	Area Code     No.
Contact Person: _____			E-Mail Address: _____	
Name		Title	Telephone No. (Day)	
Summary of your organization's primary mission, function or purpose: _____ _____				
Have there been any changes in your organization's articles of incorporation, charter or by-laws since the last filing of this return? Yes <input type="checkbox"/> No <input type="checkbox"/> <i>If yes, please attach amendments.</i>				
Are any changes in your organization's primary mission, function or purposes planned or anticipated in the future? Yes <input type="checkbox"/> No <input type="checkbox"/> <i>If yes, please explain.</i> _____ _____				

**C. FINANCIAL STATEMENT.** Provide statement of your organization's total income and assets for prior calendar year (or your most recent fiscal year before January 1) in the schedule below. Documentation may be requested to substantiate the statement.

FOR CALENDAR/FISCAL YEAR ENDING ON _____			
<u>TOTAL INCOME</u>		<u>TOTAL ASSETS</u> (Fair Cash Value)	
Unrelated Business Income Received	\$ _____	Real Estate	\$ _____
Other Income Received	\$ _____	Tangible Personal Property (e.g. books, furniture, equipment, collections, etc.)	\$ _____
<b>Total Income Received</b>	<b>\$ _____</b>	<b>Total Assets</b>	<b>\$ _____</b>
Explain source(s) of any unrelated business income shown in schedule. _____			

**D. REAL ESTATE.** List all real estate owned by your organization on January 1 and located within the city or town in the schedule below and answer the questions that follow. An inspection or documentation may be requested to verify use.

Street Address	Assessors' Parcel No. (If Known)	Fair Cash Value (Estimated)	How is the Property Used by Your Organization?	What Other Organizations or Individuals Use the Property?	How is the Property Used by Others?

*Continue list on attachment in same format as necessary.*

Did your organization record a deed or other document relating to real estate with the Registry of Deeds within the last year?  
 Yes ☐ No ☐ *If yes, please provide details of transaction and a copy of the recorded document.*  
 \_\_\_\_\_

Does your organization anticipate selling, leasing or disposing of any of the real property listed in the schedule, or buying or receiving any other real property within the next eighteen months? Yes ☐ No ☐ *If yes, please explain.*  
 \_\_\_\_\_  
 \_\_\_\_\_

**E. REGISTERED MOTOR VEHICLES.** List all motor vehicles registered in Massachusetts owned by or leased to your organization and garaged in the city or town on January 1 in the schedule below. Attach copies of all leasing agreements.

Registered Owner	Year	Make	Model	Registration Number

*Continue list on attachment in same format as necessary.*

**F. PUBLIC CHARITIES REPORT (Form PC).** Attach copy of your organization's report to return. (Does not apply to religious, fraternal or veteran organizations not required to file report).

Is a true copy of your organization's most recent annual report to the Public Charities Division of the Office of the Attorney General (Form PC, including Federal Form 990) attached to this return? Yes ☐ No ☐ *If no, please explain why not.*  
 \_\_\_\_\_

**G. SIGNATURE.** Sign here to complete the return.

This return, prepared or examined by me, includes all real and personal property owned or held on January 1, \_\_\_\_ by the organization submitting this return. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

Signature	Title of Officer	Date
-----------	------------------	------